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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re	:	Chapter 11 Case No.
	:	
STEVE & BARRY'S	:	
MANHATTAN LLC, <u>et al.</u>,	:	___ - ____ ()
	:	
Debtors.	:	(Jointly Administered)
	:	
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**DEBTORS' MOTION, PURSUANT TO SECTIONS
105(a), 363(b), AND 541 OF THE BANKRUPTCY CODE,
(i) FOR AUTHORIZATION TO PAY PREPETITION
SALES AND USE TAXES AND (ii) TO SCHEDULE A FINAL HEARING**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Steve & Barry's Manhattan LLC and its debtor affiliates, as debtors and debtors
in possession (collectively, "Steve & Barry's" or the "Debtors"), respectfully represent:

Background

1. On the date hereof (the "Commencement Date"), the Debtors each
commenced with this Court a voluntary case under chapter 11 of title 11 of the United States
Code (the "Bankruptcy Code"). The Debtors are authorized to continue to operate their
businesses and manage their properties as Debtors in possession pursuant to sections 1107(a) and
1108 of the Bankruptcy Code.

2. Contemporaneously herewith, the Debtors filed a motion seeking joint administration of their chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Steve & Barry’s Business

3. Steve & Barry’s is a specialty retailer of apparel and accessories that provides consumers with quality low-priced apparel. Founded in 1985, Steve & Barry’s has grown exponentially from an original store in Philadelphia, Pennsylvania to 276 stores located throughout the United States. Many Steve & Barry’s retail locations serve economically challenged areas that other retailers have abandoned because of household income levels, population trends or crime rates. During the course of its expansion, Steve & Barry’s has diversified its business beyond its original line of university apparel, and its products currently fall broadly into three categories: (i) licensed university apparel and lifestyle brands, (ii) private-label casual clothing and accessories for men, women and children, and (iii) exclusive celebrity branded lines of apparel and accessories.

4. Steve & Barry’s offers quality apparel and accessories at dramatically lower prices than typically found for similar goods from other specialty retailers, and in a more upscale, customer-friendly store design. Steve & Barry’s achieves this by operating stores with low occupancy costs, and by relying mostly upon word of mouth and news stories, rather than paid print or other advertising, resulting in significant cost savings. Steve & Barry’s keeps its costs low by maintaining overseas offices and purchasing most merchandise directly from their sources without intermediaries. The savings realized through each strategy are then passed on to Steve & Barry’s customers in the form of low prices. Almost all items in Steve & Barry’s retail locations are priced at \$9.98 or less.

5. As of May 31, 2008, Steve & Barry's (including nondebtor affiliates) consolidated assets totaled approximately \$693.5 million and recorded consolidated liabilities totaled approximately \$638 million. Consolidated revenues for the twelve months ended May 31, 2008, were approximately \$656.6 million. Steve & Barry's currently employs, either directly or through its non-debtor affiliates, approximately 8,600 domestic employees and 1,100 international employees. Approximately 7,300 of the domestic employees are part-time hourly employees and 1,300 are full-time salaried employees.

Jurisdiction and Venue

6. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

7. By this Motion, the Debtors seek authorization to pay all prepetition sales and use tax obligations (the "Taxes and Fees"), including any penalties and interest thereon, to various state and local taxing authorities (collectively, the "Taxing Authorities"), and to schedule a final hearing granting the relief requested herein on a final basis. In addition, the Debtors seek authorization to pay those Taxes and Fees subsequently determined upon audit to be owed for periods prior to the Commencement Date. A list of the Taxing Authorities is annexed hereto as Exhibit A. Although the list of Taxing Authorities set forth on Exhibit A is substantially complete, the relief requested herein is to be applicable with respect to all Taxing Authorities and is not limited to those Taxing Authorities listed on Exhibit A. As of the Commencement Date, the Debtors estimate that outstanding prepetition liabilities for all Taxes and Fees amount to approximately \$2,500,000.

8. The Taxes and Fees are remitted to the Taxing Authorities by the Debtors by means of checks and electronic fund transfers that are processed through the Debtors' banks (the "Banks"), including, but not limited to, Cathay Bank. As such, the Debtors also seek that the Banks be authorized, when requested by the Debtors in their sole discretion, to process, honor and pay any and all checks or electronic fund transfers drawn on the Debtors' bank accounts to pay prepetition Taxes and Fees owed to the Taxing Authorities.

Sales and Use Taxes

9. In the normal course of business, the Debtors are required to collect sales taxes (the "Sales Taxes") from purchasers of their products on a per sale basis and periodically remit the Sales Taxes to the applicable Taxing Authorities. Typically, Sales Taxes accrue as products are sold, and such taxes are calculated as a statutory percentage of the sale price. The process by which the Debtors remit the Sales Taxes varies, depending on the nature of the tax at issue and the Taxing Authority which is to be paid. Sales Taxes are remitted to the relevant Taxing Authorities either on the basis of estimated sales tax collections for the coming period or on the basis of sales tax actually collected from customers, in each case depending on the method required by the relevant Taxing Authority. Similarly, states differ with regard to the frequency of payments. With respect to those jurisdictions that require the Debtors to remit estimated Sales Taxes, the applicable Taxing Authority subsequently reconciles payments to determine any payment deficiency or surplus for the period. A refund or payment is then either received or made.

10. The Debtors also incur use taxes (the "Use Taxes") in connection with their purchase of certain tangible personal property or services from vendors that have no nexus to the resident state of the particular Debtor purchasing the property or services. Such vendors

are not obligated to charge or remit Sales Taxes for sales to parties outside the state of the vendor's operations. Nevertheless, under the various state laws governing Use Taxes, the purchasers, in this case the Debtors, are obligated to self-assess and pay the Use Taxes, when applicable, to the state in which the purchasing Debtor operates. Currently, the Debtors pay Use Taxes in Missouri only.

11. The Debtors estimate that, as of the date hereof, approximately \$2,500,000 in Sales Taxes and approximately \$1,000 in Use Taxes incurred by the Debtors have not yet been paid. These amounts are due to the respective Taxing Authorities on or before July 20, 2008.

**Payment of Prepetition Taxes and Fees is in the
Best Interests of the Debtors and their Estates and Creditors**

12. Ample cause exists to authorize the payment of the prepetition Taxes and Fees, which payment is critical to the Debtors' continued and uninterrupted operations. There are various bases for granting the relief requested in this Motion, including: (i) the Taxes and Fees are not property of the estate; (ii) portions of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code; (iii) governmental entities may sue the Debtors' directors and officers for unpaid Taxes and Fees, thereby distracting them from the Debtors' reorganization efforts; and (iv) section 105 of the Bankruptcy Code and the Court's general equitable powers permit the Court to grant the relief sought.

13. Section 541 of the Bankruptcy Code provides that all the Debtors' legal and equitable interests in property as of the petition date are property of the bankruptcy estate. 11 U.S.C. §541. The Taxes and Fees constitute "trust fund" taxes, which are required to be collected from customers and held in trust for payment to the Taxing Authorities. These "trust fund" taxes are not property of the estate. See, e.g., Al Copeland Enters., Inc. v. Texas, 991 F.2d 233, 235 (5th Cir. 1993) (debtors' prepetition collection of sales taxes and interest thereon were

held subject to trust and were not property of estate); Shank v. Wash. State Dep't of Revenue (In re Shank), 792 F.2d 829, 830 (9th Cir. 1986) (sales taxes required by state law to be collected by sellers from their customers are “trust fund” taxes); DeChiaro v. N.Y. State Tax Comm'n, 760 F.2d 432, 433 (2d Cir. 1985) (sales taxes are “trust fund” taxes); In re Am. Int'l Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes are “trust fund” taxes); see generally In re Columbia Gas Sys. Inc., 997 F.2d 1039, 1060 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found). Because these “trust fund” taxes are not property of the Debtors’ estates, these funds are not available for the satisfaction of creditors’ claims.

14. Furthermore, the Taxes and Fees are entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code. As priority claims, such tax obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. As such, the requested relief merely affects the timing of the Debtors’ payment of Sales and Use Taxes, not the amount paid in respect thereof.

15. In addition, many federal and state statutes hold officers and directors of collecting entities personally liable or criminally responsible for certain taxes owed by those entities. To the extent that certain Taxes and Fees remain unpaid by the Debtors, the Debtors’ officers, directors, and other employees may be subject to lawsuits or criminal prosecution during the pendency of these chapter 11 cases. The threat of a lawsuit or criminal prosecution, and any ensuing liability, would distract the Debtors and their personnel from important tasks related to the Debtors’ cases. The dedicated and active participation of the Debtors’ directors, officers, and other employees is not only integral to the Debtors’ continued, uninterrupted operations, but also essential to the orderly administration of these chapter 11 cases.

Accordingly, the Debtors submit that the proposed relief is in the best interests of the Debtors' estates.

16. Section 363(b) of the Bankruptcy Code, which provides that "[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate," 11 U.S.C. § 363(b)(1), also provides a statutory basis for the relief sought herein. Under this section, a court may authorize a debtor to pay certain prepetition claims. See In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). To approve the use of a debtor's assets outside the ordinary course of business pursuant to section 363(b), a court must find that a sound business justification existed for the use of such assets. See, e.g., In re Enron Corp., 335 B.R. 22, 27-28 (S.D.N.Y. 2005).

17. The relief requested by the Debtors to pay the Taxes and Fees satisfies this standard. As stated above, payment of the prepetition Taxes and Fees is critical to the Debtors' continued and uninterrupted operations. Nonpayment of these obligations may cause the Taxing Authorities to take precipitous action, including, but not limited to, filing liens, preventing the Debtors from conducting business in the applicable jurisdictions, and seeking to lift the automatic stay, all of which would disrupt the Debtors' day-to-day operations. Failing to pay such Taxes and Fees could also trigger unwarranted governmental action in the form of increased audits, which would also be disruptive of the Debtors' operations and detrimental to all parties in interest. As such, paying the Taxes and Fees is well within the Debtors' sound business judgment. Indeed, the Debtors submit that payment of the Taxes and Fees may actually reduce the amounts ultimately paid to the Taxing Authorities because penalties and interest will be avoided by prompt payment.

18. Finally, there is ample precedent from courts in this jurisdiction for the relief requested herein. In numerous chapter 11 cases, Bankruptcy Courts in this district, as well as other districts, have authorized debtors to pay prepetition tax obligations.¹ See, e.g., In re Lexington Precision Corp., Case No. 08-11153 (MG) (Bankr. S.D.N.Y. April 22, 2008); In re PRC, LLC, Case No. 08-10239 (MG) (Bankr. S.D.N.Y. Feb. 13, 2008); In re Fortunoff Fine Jewelry and Silverware, LLC, Case No. 08-10353 (JMP) (Bankr. S.D.N.Y. Feb. 29, 2008); In re Bally Total Fitness of Greater New York, Inc., Case No. 07-12395 (BRL) (Bankr. S.D.N.Y. 2007); In re Atkins Nutritionals, Inc., et al., Case No. 05-15913 (ALG) (Bankr. S.D.N.Y. 2005); In re Magellan Health Services, Inc., Case No. 03-40515 (PCB) (Bankr. S.D.N.Y. 2003); In re Global Crossing Ltd., Case No. 02-40188 (REG) (Bankr. S.D.N.Y. 2002); In re Enron Corp., Case No. 01-16034 (AJG) (Bankr. S.D.N.Y. 2001). The Debtors submit that similar relief is warranted in these chapter 11 cases.

**Payment of Checks Issued and Other Transfers
Made in Respect of Prepetition Taxes and Fees is Warranted**

19. The Debtors further request that the Banks be authorized, when requested by the Debtors in their sole discretion, to process, honor, and pay any and all checks or electronic fund transfers drawn on the Debtors' bank accounts to pay all prepetition Taxes and Fees owed to Taxing Authorities, whether those checks or electronic fund transfers were presented prior to or after the Commencement Date, and to make other transfers provided that sufficient funds are available in the applicable accounts to make such payments. The Debtors represent that each of these checks and transfers can be readily identified as relating directly to the authorized payment

¹ Because of the voluminous nature of the unreported orders cited herein, they are not annexed to this Motion. Copies of these orders are available upon request of Debtors' counsel, including at the hearing to consider this Motion.

of prepetition Taxes and Fees. Accordingly, checks and transfers not relating to authorized payments will not be honored inadvertently.

20. Nothing in this Motion should be construed as impairing the Debtors' right to contest the amount of Taxes and Fees asserted by any Taxing Authority, and the Debtors expressly reserve all of their rights with respect thereto.

21. The Debtors' submit the facts cited herein illustrate that the relief requested is necessary to avoid immediate and irreparable harm to the Debtors and their estates. Based on the foregoing, Bankruptcy Rule 6003 has been satisfied.

22. Furthermore, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the stay of the order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).²

Memorandum of Law

23. Pursuant to Local Bankruptcy Rule for the Southern District of New York 9013-1(b), because there are no novel issues of law presented herein, the Debtors respectfully request that the Court waive the requirement that the Debtors file a memorandum of law in support of this Motion.

Notice

24. No trustee, examiner, or creditors' committee has been appointed in these chapter 11 cases. The Debtors have served notice of this Motion on (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel to the agents for the Debtors' prepetition lenders, (iii) those creditors holding the thirty largest unsecured claims against the

² Bankruptcy Rule 6004(h) is an interim bankruptcy rule adopted pursuant to standing General Order M-308 of the United States Bankruptcy Court for the Southern District of New York, signed on October 11, 2005 by Chief Judge Stuart M. Bernstein.

Debtors' estates (on a consolidated basis), and (iv) the Taxing Authorities. The Debtors submit that no other or further notice need be provided.

25. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE, the Debtors respectfully request that this Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: July 9, 2008
New York, New York

/s/ Lori R. Fife
Harvey R. Miller
Lori R. Fife
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Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A
Taxing Authorities

State	Contact Information	
AL	Madison County Courthouse	100 Northside Square Huntsville, AL 35801-4820
AL – City of Montgomery	City of Montgomery	PO Box 830469 Birmingham, AL 830469
AL - Alatax	Alatax – Sales Tax Division	PO Box 830725 Birmingham, AL 35283-0725
AL – Madison County	Sales Tax Division	100 Northside Square Huntsville, AL 35801-4820
AL – Montgomery County	Judge Of Probate Of Montgomery County	100 S Lawrence Street Birmingham, AL 36104
AL – City of Huntsville	City Clerk-Treasurer	PO Box 040003 Huntsville, AL 35804
AR	Department of Finance & Administration	PO Box 3566 Little Rock, AR 72203-3861
AZ	Arizona Department of Revenue	PO Box 29010 Phoenix, AZ 85038-9010
AZ - Phoenix	Phoenix City Treasurer	PO Box 29690 Phoenix, AZ 85038-9690
CA	Board of Equalization	PO Box 942879 Sacramento, CA, 94279-7072
CO	Colorado Department of Revenue	1375 Sherman Street Denver, CO 80261-0009
CO – City of Pueblo	City of Pueblo	PO Box 1427 Pueblo, CO 81002
CO – City of Longmont	City of Longmont	3 rd and Kimbark Longmont, CO 80501
CO – City of Westminster	City of Westminster	PO Box 17107 Denver, CO 80217-7107
CO – Colorado Springs	City of Colorado Springs	Department 2408 Denver, CO 80256-0001
CT	Connecticut Dept. of Revenue	PO Box 5030 Hartford, CT 06102-5030
FL	Florida Dept. of Revenue	5050 W Tennessee St Tallahassee, FL 32399-0120
GA	Georgia Department of Revenue	PO Box 105296 Atlanta, GA 30348-5296
HI	Hawaii State Tax Collector	PO Box 1425 Honolulu, HI 96806-1425

State	Contact Information	
IA	Iowa Dept. of Revenue	PO Box 10412 Des Moines, IA 50306-0412
ID	State Tax Commission	PO Box 76 Boise, ID 83707-00076
IL	Illinois Dept. of Revenue	Retailers Occupation Tax Springfield, IL 62796-0001
IN	Indiana Dept. of Revenue	PO Box 7218 Indianapolis, IN 46207-7218
KS	Kansas Dept. of Revenue	915 SW Harrison Street Topeka, KS 66625-5000
KY	Kentucky Department of Revenue	Department of Revenue Frankfort, KY 40620-0003
LA	State of Louisiana	PO Box 3138 Baton Rouge, LA 70821-3138
LA – City of Baton Rouge	City of Baton Rouge Department of Finance	PO Box 2590 Baton Rouge, LA 70821
MA	Massachusetts Dept. of Revenue	PO Box 7039 Boston, MA 02204-7039
MD	Comptroller of Maryland	PO Box 17405 Baltimore, MD 21297-1405
ME	Maine Revenue Services	PO Box 1065 Augusta, ME 04332-1065
MI	Michigan Dept. of Treasury	Department 77003 Detroit, MI 48277-0003
MN	Minnesota Dept. of Revenue	PO Box 64622 St. Paul, MN 55164
MO	Missouri Dept. of Revenue	PO Box 840 Jefferson City, MO 65105-0840
MS	Mississippi State Tax Commission	PO Box 23075 Jackson, MS 39225-3075
NC	North Carolina Dept. of Revenue	PO Box 25000 Raleigh, NC 27640-0700
NE	Nebraska Dept. of Revenue	PO Box 98923 Lincoln, NE 68509-8923
NJ	State of New Jersey	PO Box 270 Trenton, NJ 08646-0270
NJ – City of Elizabeth	City of Elizabeth Franchise Assessment – Tax Collector	50 Winfield Scott Plaza Elizabeth, NJ 07201

State	Contact Information	
NY	New York State Sales Tax JAF Building	PO Box 1208 New York, NY 10116-1208
NY - Manhattan	New York State Sales Tax JAF Building	PO Box 1208 New York, NY 10116-1208
OH	Ohio Department of Taxation	PO Box 16560 Columbus, OH 43216-6560
OK	Oklahoma Tax Commission	PO Box 26850 Oklahoma City, OK 73126-0850
PA	Sales Tax – PA Department of Revenue	PO Box 280406 Harrisburg, PA 17128-0406
SC	South Carolina Dept. of Revenue Sales Tax	Sales Tax Return Columbia, SC 29214-0101
TN	Tennessee Dept. of Revenue	500 Deaderick St Nashville, TN 37242
TX	Texas Comptroller of Public Accounts	111 E. 17 th Street Austin, TX 78774-0100
UT	Utah State Tax Commission	210 N. 1950 W Salt Lake City, UT 84134-0400
VA	Virginia Dept. of Taxation	PO Box 26626 Richmond, VA 23261-6626
WA	Washington State Dept. of Rev.	PO Box 34051 Seattle, WA 98124
WI	Wisconsin Dept. of Revenue	PO Box 93389 Milwaukee, WI 53293-0389
WV	Sales Tax West Virginia	PO Box 1826 Charleston, WV 25327-1826

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
STEVE & BARRY'S	:	
MANHATTAN LLC, <u>et al.</u> ,	:	___ - ____ ()
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**INTERIM ORDER PURSUANT TO SECTIONS 105(a), 363(b), AND 541
OF THE BANKRUPTCY CODE (i) AUTHORIZING THE DEBTORS TO PAY
PREPETITION SALES AND USE TAXES AND (ii) SCHEDULING A FINAL HEARING**

Upon the motion dated July 9, 2008 (the "Motion"), of Steve & Barry's Manhattan LLC and its debtor affiliates, as debtors and debtors in possession (the "Debtors"), pursuant to sections 105(a), 363(b), and 541 of title 11 of the United States Code (the "Bankruptcy Code") (i) for authorization to pay prepetition sales and use taxes (the "Taxes and Fees"), and (ii) to schedule a final hearing to grant the relief requested in the Motion on a final basis ("Final Hearing"), all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to (i) the United States Trustee for the Southern District of New York, (ii) counsel to the agents for the Debtors' prepetition lenders, (iii) those creditors holding the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis), and (iv) the Taxing Authorities, and it

appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Motion (the “Hearing”); and the appearances of all interested parties having been noted in the record of the Hearing; and upon the Affidavit of Gary Sugarman Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, sworn to on July 9, 2008, and all of the proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted on an interim basis; and it is further

ORDERED that the Debtors are authorized, but not required, to pay all prepetition Taxes and Fees due and owing to all taxing authorities on or before the Final Hearing, including, but not limited to, those listed on Exhibit A annexed hereto (the “Taxing Authorities”) consistent with the practices and policies in effect as of the commencement of the Debtors’ chapter 11 cases, including, without limitation, through the issuance of postpetition checks; and it is further

ORDERED that the Banks are directed and authorized to process, honor, and pay, to the extent of funds on deposit, any and all prepetition checks issued by the Debtors, in respect of any Taxes and Fees incurred prior to, or after, the commencement of these chapter 11 cases, to the Taxing Authorities, and it is further

ORDERED that the Debtors are authorized to issue postpetition checks in replacement of any checks in respect of prepetition Taxes and Fees dishonored or rejected as of the commencement of these chapter 11 cases; and it is further

ORDERED that nothing in this Order or the Motion waives or releases any rights the Debtors have to contest the amount of or basis for any Sales Taxes and Use Taxes allegedly due any Taxing Authority; and it is further

ORDERED that Bankruptcy Rule 6003(b) has been satisfied; and it is further

ORDERED that notwithstanding any applicability of Bankruptcy Rules 6004(h),¹ the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that the Final Hearing to consider entry of an order granting the relief requested in the Motion on a permanent basis shall be held on _____, 2008 at __:00 a.m. (Eastern Time); and any objections to entry of such order shall be in writing, filed with the Court in accordance with General Order M-242, and served upon (i) counsel to the Debtors; (ii) the U.S. Trustee; (iii) counsel to the agents for the Debtors' prepetition lenders, and (iv) counsel for any statutory committee appointed in these cases, in each case so as to be received no later than 4:00 p.m. (Eastern Time) on _____, 2008; and it is further

ORDERED that the Debtors shall serve this Order within three business days of its entry on (i) the U.S. Trustee, (ii) counsel to the agents for the Debtors' prepetition lenders, and (iii) creditors holding the thirty largest unsecured claims against the Debtors (on a consolidated basis); and it is further

¹ Bankruptcy Rule 6004(h) is an interim bankruptcy rule adopted pursuant to standing General Order M-308 of the United States Bankruptcy Court for the Southern District of New York, signed on October 11, 2005 by Chief Judge Stuart M. Bernstein.

ORDERED that the requirement set forth in Local Bankruptcy Rule 9013-1(b) for the filing of a separate memorandum of law in support of the Motion is waived.

Dated: July __, 2008
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A
Taxing Authorities

State	Contact Information	
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CA	Board of Equalization	PO Box 942879 Sacramento, CA, 94279-7072
CO	Colorado Department of Revenue	1375 Sherman Street Denver, CO 80261-0009
CO – City of Pueblo	City of Pueblo	PO Box 1427 Pueblo, CO 81002
CO – City of Longmont	City of Longmont	3 rd and Kimbark Longmont, CO 80501
CO – City of Westminster	City of Westminster	PO Box 17107 Denver, CO 80217-7107
CO – Colorado Springs	City of Colorado Springs	Department 2408 Denver, CO 80256-0001
CT	Connecticut Dept. of Revenue	PO Box 5030 Hartford, CT 06102-5030
FL	Florida Dept. of Revenue	5050 W Tennessee St Tallahassee, FL 32399-0120
GA	Georgia Department of Revenue	PO Box 105296 Atlanta, GA 30348-5296
HI	Hawaii State Tax Collector	PO Box 1425 Honolulu, HI 96806-1425

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LA – City of Baton Rouge	City of Baton Rouge Department of Finance	PO Box 2590 Baton Rouge, LA 70821
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MD	Comptroller of Maryland	PO Box 17405 Baltimore, MD 21297-1405
ME	Maine Revenue Services	PO Box 1065 Augusta, ME 04332-1065
MI	Michigan Dept. of Treasury	Department 77003 Detroit, MI 48277-0003
MN	Minnesota Dept. of Revenue	PO Box 64622 St. Paul, MN 55164
MO	Missouri Dept. of Revenue	PO Box 840 Jefferson City, MO 65105-0840
MS	Mississippi State Tax Commission	PO Box 23075 Jackson, MS 39225-3075
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NE	Nebraska Dept. of Revenue	PO Box 98923 Lincoln, NE 68509-8923
NJ	State of New Jersey	PO Box 270 Trenton, NJ 08646-0270
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TX	Texas Comptroller of Public Accounts	111 E. 17 th Street Austin, TX 78774-0100
UT	Utah State Tax Commission	210 N. 1950 W Salt Lake City, UT 84134-0400
VA	Virginia Dept. of Taxation	PO Box 26626 Richmond, VA 23261-6626
WA	Washington State Dept. of Rev.	PO Box 34051 Seattle, WA 98124
WI	Wisconsin Dept. of Revenue	PO Box 93389 Milwaukee, WI 53293-0389
WV	Sales Tax West Virginia	PO Box 1826 Charleston, WV 25327-1826